

INTRODUCTION TO REVENUE

The total operating revenue for Cook County in FY 2013 is estimated at \$2,949 million compared to FY 2012 budgeted revenue of \$2,955 million. Total operating revenues include General Funds, Special Purpose Funds, and Grants.

The County FY 2013 General Fund revenue is estimated to be \$2,297 million, approximately \$122 million, or 5.6% above the projected FY 2012 revenue of \$2,175 million. Revenues are estimated for budgetary purposes through trend analysis and comparing historical data. For major tax-based revenues, economic forecasting models are applied to account for the impact of the national and local economy.

The slow rate of recovery is expected to translate into modest growth in FY 2013 revenues compared to FY 2012 levels. While the recession ended in June 2009, growth both nationally and within Cook County has remained tepid. The Cook County unemployment rate remains at 9.6%, while home values in the Chicago area have fallen 37% from their peak in March 2006. These trends have had a substantial impact on residents' resources and their willingness to spend. The relatively depressed level of economic activity compared to pre-recession levels continues to have a significant impact on revenues such as the sales tax, patient fee revenue at the Health and Hospital System, gas tax, and a variety of other revenues. Revenue growth in the County General Funds is expected to be modest in FY 2013.

The County has a General Fund and 34 restricted Special Purpose Funds. The County uses a fund accounting system implemented to present the financial position and the results of operation of each fund. It is also designed to provide budgetary control over the revenues and expenditures of each fund. Separate funds are maintained for the purpose of segregating various types of governmental activities. Each fund is an independent fiscal and accounting entity made up of a self-balancing set of accounts containing all transactions affecting the particular fund. The General Fund includes three distinct components described below:

GENERAL FUNDS

The estimated FY 2013 revenue is \$2,297 million for the General Fund, representing a 2.7% percent, or \$61 million increase from the 2012 budget of \$2,236 million. This increase includes \$43.3 million from new revenue initiatives.

The **Corporate Fund** is the general operating fund of the County. It funds departments such as the County Assessor, the County Treasurer, the County Clerk, the Recorder of Deeds, Board of Review and the various offices under the President. The Corporate Fund accounts for approximately 6% of FY 2013 revenues (\$145 million) and derives most of its revenues from the property tax levy, home rule taxes and departmental fees.

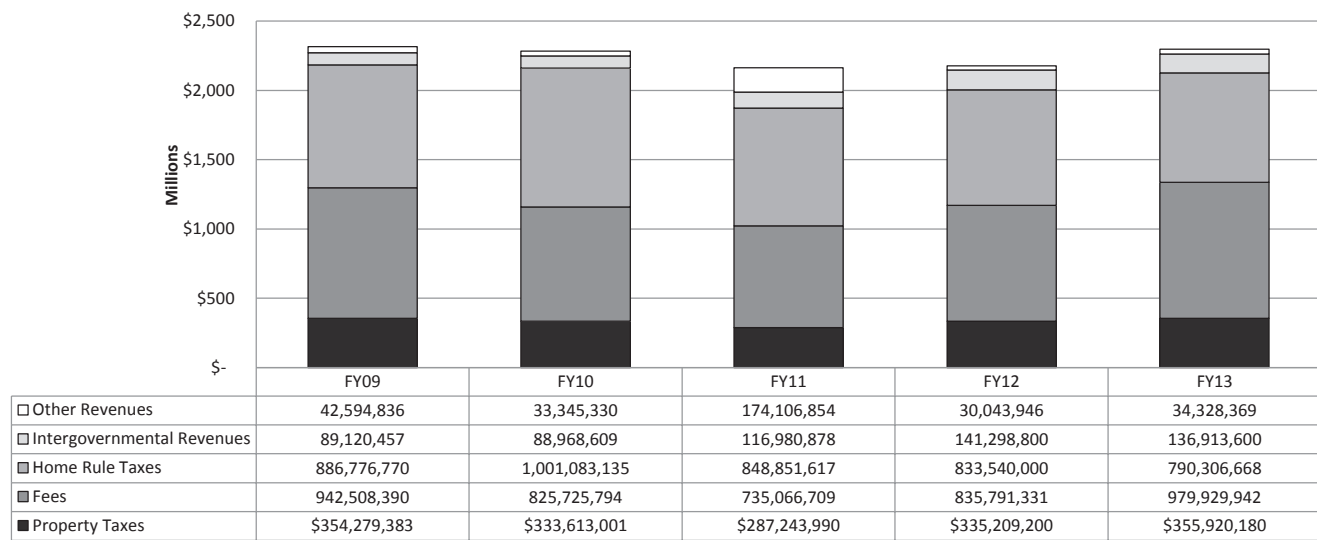
The **Public Safety Fund** is comprised of the County's criminal justice system: jails, courts, and related programs. Departments in this fund include: Sheriff's Office, State's Attorney, Public Defender, Adult Probation Department, the Juvenile Division of the Judicial Administration and the Juvenile Temporary Detention Center. The Public Safety Fund comprises approximately 52% of FY 2013 revenue (\$1.19 billion). The revenues supporting this fund are mostly derived from the property tax levy, fees and home-rule taxes such as: sales, use, alcohol, garage, gasoline, amusement, retail sale of motor vehicles, wheel and cigarette taxes.

¹ According to the Case-Shiller index of Chicagoland area home prices through June 2012

The **Health Fund** encompasses the County's public health care system. Contained within this fund are the Department of Public Health, as well as Stroger Hospital, Oak Forest Health Center, Provident Hospital, Cermak Health Services and the Ambulatory/Community Health Network Clinics. The Health Fund makes up approximately 42% of FY 2013 revenue (\$966 million) and receives the majority of its revenue from the property tax levy, cigarette tax, sales tax, patient charges (Medicaid, Medicare, other third party and private payers), proposed Section 1115 Medicaid Waiver which would expand Medicaid eligibility to 133% of the federal poverty level (FPL) during FY2013, Disproportionate Share Hospital payments (DSH), and payments from the Benefits Improvement and Protection Act.

Due to the modest growth in the economy and revenues in these funds, the following targeted initiatives are proposed to facilitate the reduction in the home rule sales tax rate and to stimulate economic activity within the County and provide a solid financial foundation that avoids the use of one-time revenue. In addition, there are several revenue enhancements to existing revenue sources.

General Fund 5 Year Summary



NEW REVENUE INITIATIVES

The Cigarette Tax would include an increase of \$1 per pack, raising the current County tax from \$2 to \$3 per pack. This proposal would likely decrease cigarette consumption and generate approximately \$25.6 million in additional FY 2013 revenue.

The budget levels the playing field for Cook County businesses by expanding the use tax to non-titled property and incentivizes purchases to be made within the County. Currently, only titled property purchased outside of Cook County is subject to the use tax of 1%. This budget would expand the use tax, above a threshold exemption, to all personal property purchased outside of the County for use within the County. For all non-titled property purchased outside the County the tax rate would be 1.25%. This rate would be 0.50% higher than the sales tax. Titled property would continue to be taxed at the current 1% rate. Due to the higher rate, this tax would provide an incentive for purchases in Cook County to stimulate the local economy. This initiative is estimated to generate an additional \$15 million in use tax collections in FY 2013.

There are also a variety of smaller revenue initiatives including a tax on ammunition and firearms estimated at \$1 million, instituting a tax on electronic gaming machines of \$1.3 million, as well as increasing highway and medical examiner fees and eliminating fee waivers for building and zoning.

Existing Revenue Enhancements

The FY 2013 budget includes the final rollback of the 1% sales tax increase that was implemented in 2008. Lowering the sales tax rate increases economic activity and increases residents' spending power. In addition, the lower sales tax stimulates economic activity which provides additional resources for business investment and job growth in Cook County. The phase out began with a 0.5% reduction in the summer of 2010, followed by an additional 0.25% decrease on January 1st, 2012, and the final 0.25% decrease is planned for January 1st, 2013. The reduction in the sales tax is expected to decrease revenue by approximately \$86 million in FY 2013.

The Cook County Health and Hospital System (CCHHS) is seeking approval by November 2012 for a Section 1115 Medicaid Waiver that allows Cook County to expand Medicaid to 133% of the federal poverty level for individuals in Cook County served through CCHHS. CCHHS is expected to enroll approximately 115,000 patients in Medicaid by the end of FY 2013. Currently CCHHS serves a significant portion of this population and receives little or no reimbursement. This expansion will allow CCHHS to be reimbursed for approximately 50% of the cost of care for these patients. The net impact of the Section 1115 Waiver is expected to be approximately \$99 million. This revenue will replace revenue not available to the County in FY 2013 due to the reduced application backlog; several one-time retro rate adjustments and DSH retro-payments in 2012; and the increase of patients who cannot pay for care.

The budget begins to build upon the Tax increment Financing (TIF) recapture policy instituted during FY 2012. In FY 2013, the property tax will capture revenue of \$3 million from new property (\$2.8 million), expiring incentives (\$74,228), and expired TIFS (\$162,451) without increasing taxes on Cook County residents.

The budget increases revenue through enforcement and collection activities by using more aggressive techniques to identify Home Rule tax evaders for \$2 million and working with the state to withhold taxes owed from individuals receiving tax refunds for \$2 million.

The following sections describe the major revenue sources for the County, as well as the estimated collections for FY 2013.

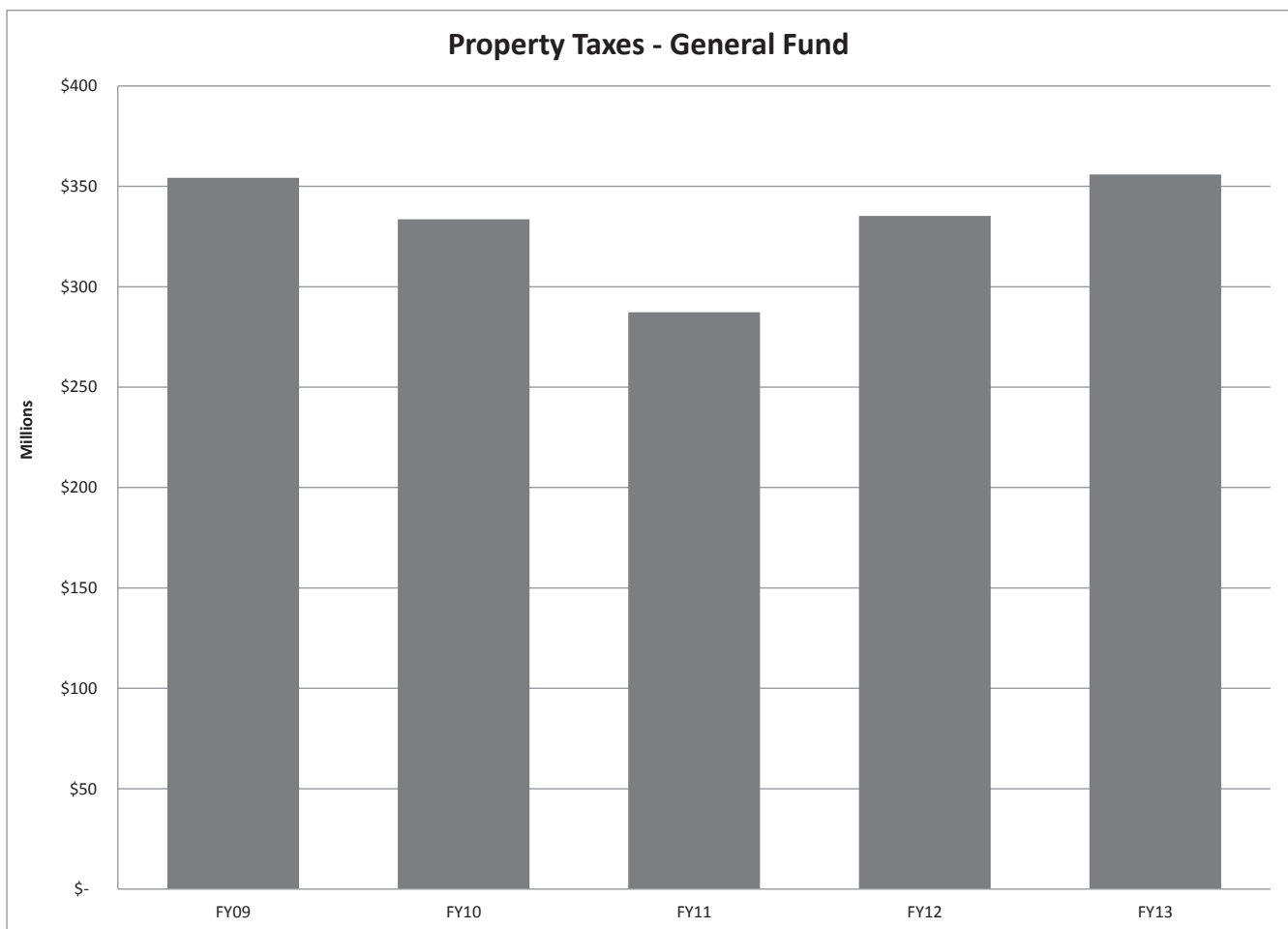
Under State law, using its Home Rule power, the County imposes and collects taxes and fees (e.g., Cook County Sales Tax). In addition, the State of Illinois also imposes and collects taxes and fees with a portion of the revenue being remitted to the County (e.g., State Income Tax). These different revenue sources which are imposed both by the County and by other governments are grouped into five categories: 1) property taxes, 2) home rule taxes, 3) fees, 4) intergovernmental, and 5) miscellaneous revenues. Each category is further broken down into individual revenue sources such as cigarette tax, sales tax and departmental fees.

REVENUE BY SOURCE

Property Tax

The estimate for net property tax revenue in FY 2013 to finance General Fund operations is \$355.9 million. In FY 2012, the County property tax revenue available for general fund operations was \$335.2 million. FY 2013 property tax revenue to the General Fund is \$20.7 million greater than in FY 2012, despite the fact that Permanent Property Replacement Tax (PPRT) revenues are expected to decline by roughly \$6 million in FY 2013, resulting in a greater property tax revenue requirement for the County pension contribution. The increase in revenues available for the General Fund is largely a result of reduced FY 2013 Election Fund requirements versus FY 2012 as no state or Presidential elections will occur in 2013. However, it should be noted that debt service requirements will begin to increase in 2014 and beyond primarily due to restructuring of bonds during FY 2011.

The County's total property tax derived revenue is made up of two basic components; 1) the property tax levy; and 2) revenue from expiring incentives, maturing tax increment financing districts, and new property. As TIF districts and incentives expire, the County recognizes additional property tax revenue without increasing property taxes on Cook County taxpayers on a real (net of inflation) or nominal basis. Similarly, the addition of new property through construction and economic activity allows the County to generate additional revenue without increasing property taxes for existing taxpayers. The County's 2013 proposed property tax levy continues to be \$720.4 million. This includes \$3 million in property taxes that will be captured from new property along with the expiration of TIF districts and incentives in 2013, and \$1.45 million from property taxes associated with TIF expiration the prior year. The property tax levy ceiling established by the County Board of Commissioners is currently \$720.4 million and has not been adjusted to account for inflation since 1996. This amount is collected by adjustments to the property tax rate in order to offset increases or decreases to the assessed valuations in Cook County. As a result of the levy ceiling, the Cook County portion of property tax bills has actually declined on a real basis, net of inflation, annually since 1996 and continues to do so in the 2013 tax year.



FEES

The County imposes various fees for certain services that it performs. Fees are charged by various County departments and offices including birth and death records, transcripts of records, subpoena fees, and patient fees for medical care. The majority of the fees are distributed into the Corporate Fund, Public Safety Fund, and Health Fund. The County is estimated to receive \$836 million at the end of FY 2012 which is less than the budgeted revenues of \$892 million. This shortfall is primarily due to a declining payer mix which lowers patient fees as well as the timing of revenue receipts at CCHHS. The estimate for fee revenue at CCHHS for FY 2013

is \$513 million which is \$53.4 million lower than FY 2012 projections. The decrease is mainly attributed to the elimination of one-time revenue received in FY 2012 at CCHHS. For FY 2013, total fee revenues are expected to increase to \$979.9 million. This increase is due in part to the CCHHS application for a Section 1115 Medicaid Waiver that would increase reimbursement and would have a net \$99 million impact after accounting for increased expenditures.

THE FOLLOWING ESTIMATES WERE PREPARED BY THE RESPECTIVE ELECTED OFFICIALS AND DEPARTMENT HEADS.

County Treasurer

The Cook County Treasurer is estimated to receive \$78 million in FY2012. The projected revenue for FY 2013 is \$76 million, which is down by \$2 million due to a change in state law that discontinues the local distribution of the inheritance tax. The Treasurer's source of revenue primarily consists of penalties on delinquent taxes, overbid-penalty and interest projects, interest earnings, special fees and the scavenger sale.

County Clerk

The County Clerk collects revenue for sold and forfeited real estate taxes as well as a fee for each property index number sold at tax sale. In addition, the Clerk collects miscellaneous vital records fees. The Clerk is estimated to receive \$10.5 million in revenue for FY 2012 and \$10.3 million is projected for FY 2013. The decrease is due to lower than average tax sales in FY 2012 which will negatively impact FY 2013.

Recorder of Deeds

The Recorder of Deeds collects revenue from the recording and collection of transfer stamps for real estate transactions and other miscellaneous recordings including judgments and liens. The revenue projection is \$33.9 million for FY 2012 and \$33.4 million for FY 2013. The 2013 revenue projection is impacted by the housing market, which has shown signs of recovery but continues to face strong headwinds due to stricter lending requirements, unemployment, and foreclosures.

Clerk of the Circuit Court

The Clerk of the Circuit Court collects revenue from a variety of fees and fines related to court case filings to cover costs in administering judicial facilities and satellite offices. FY 2012 budgeted revenue is estimated at \$95 million and is projected at \$95 million for FY 2013. The projected 2013 revenue reflects stabilization in the decline of court filings in recent months.

Sheriff

The Sheriff derives revenue from processing court orders, the Municipal Division, evictions, escrow, Department of Corrections, fines and citations. The estimated revenue for FY 2012 was \$26.5 million and for FY 2013 revenue is projected to be flat at \$26.5 million. The FY 2013 revenue projection reflects stable receipts from fines and citations year over year.

Public Guardian

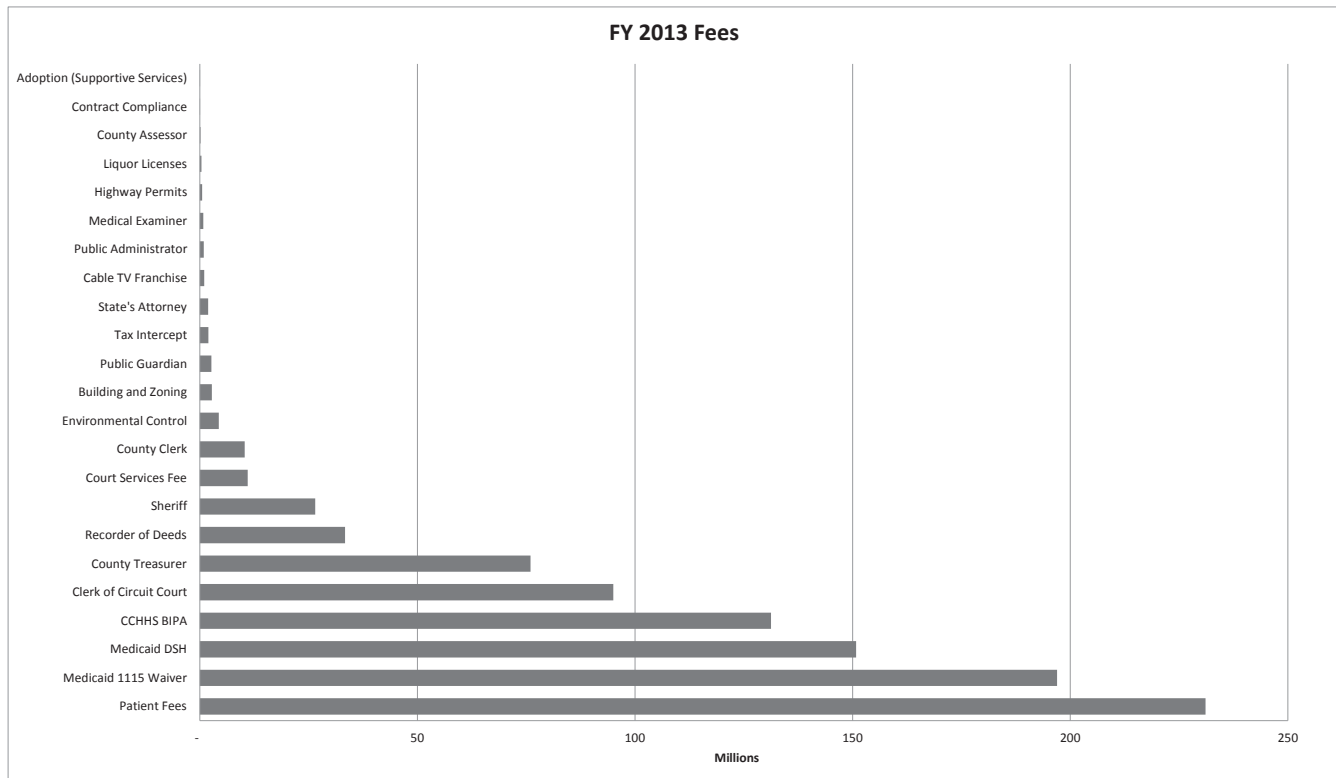
The Public Guardian's Office charges legal and other fees for the representation of disabled adult wards and for the maintenance of their estates in the Probate Division, and for minors in the Domestic Relations Division. The estimated revenue for FY 2012 and FY 2013 remained constant at \$2.7 million.

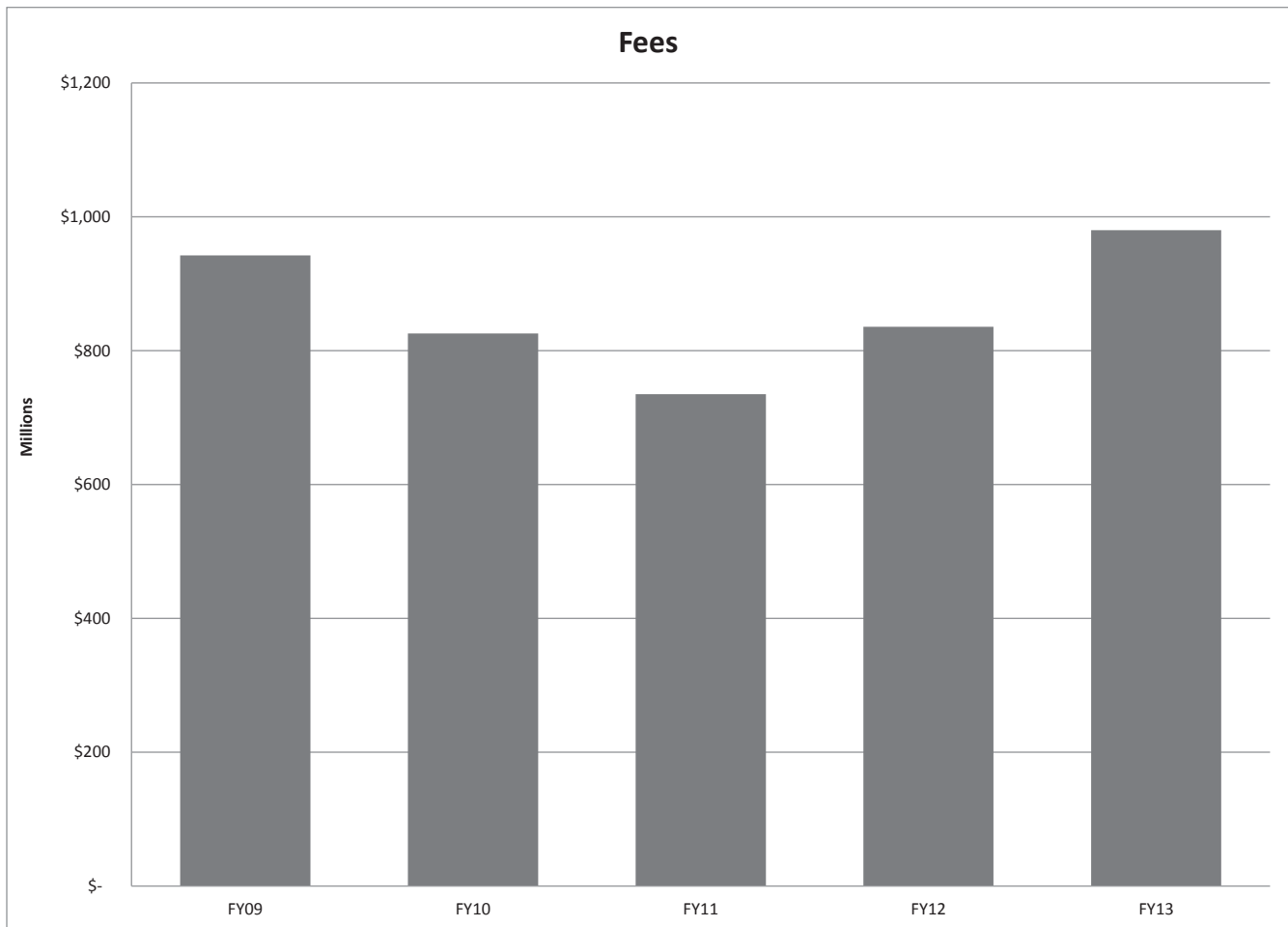
State's Attorney

The State's Attorney's budgeted revenue consists entirely of certain fees for felony and misdemeanor convictions in the Circuit Court, which are imposed by the judges, collected by the Clerk of the Court and deposited directly to the Public Safety Fund. The revenues for FY 2012 were \$1.9 million and are projected to be \$1.9 million in FY 2013.

Cook County Health and Hospitals

Cook County Health and Hospitals (CCHHS) receive patient fees for care provided at County hospitals. Such fees include those from Medicare, Medicaid, and private payers and carriers. CCHHS management expects to improve patient fee revenues through reducing the duration of accounts receivables outstanding, increasing physician billing, and continuing to work with the state to reduce the backlog of Medicaid applications. In FY 2012, CCHHS is estimated to receive \$284.5 million in patient fees. In FY 2013, that amount declines to \$231 million to account for the expiration of several one-time revenue sources such as a Disproportionate Share Hospital (DSH) retro-payment of \$15 million and Medicaid retro-payment of \$46 million. CCHHS has applied for a Section 1115 Medicaid Waiver that will allow Cook County to expand Medicaid to 133% of the federal poverty level. This is expected to provide Medicaid coverage to an additional 115,000 individuals and have a net increase, after associated expenditures, of \$99 million. CCHHS is expecting DSH payments from the Federal government in the amount of \$150.8 million and \$131.3 million in payments from the Benefits Improvement and Protection Act.





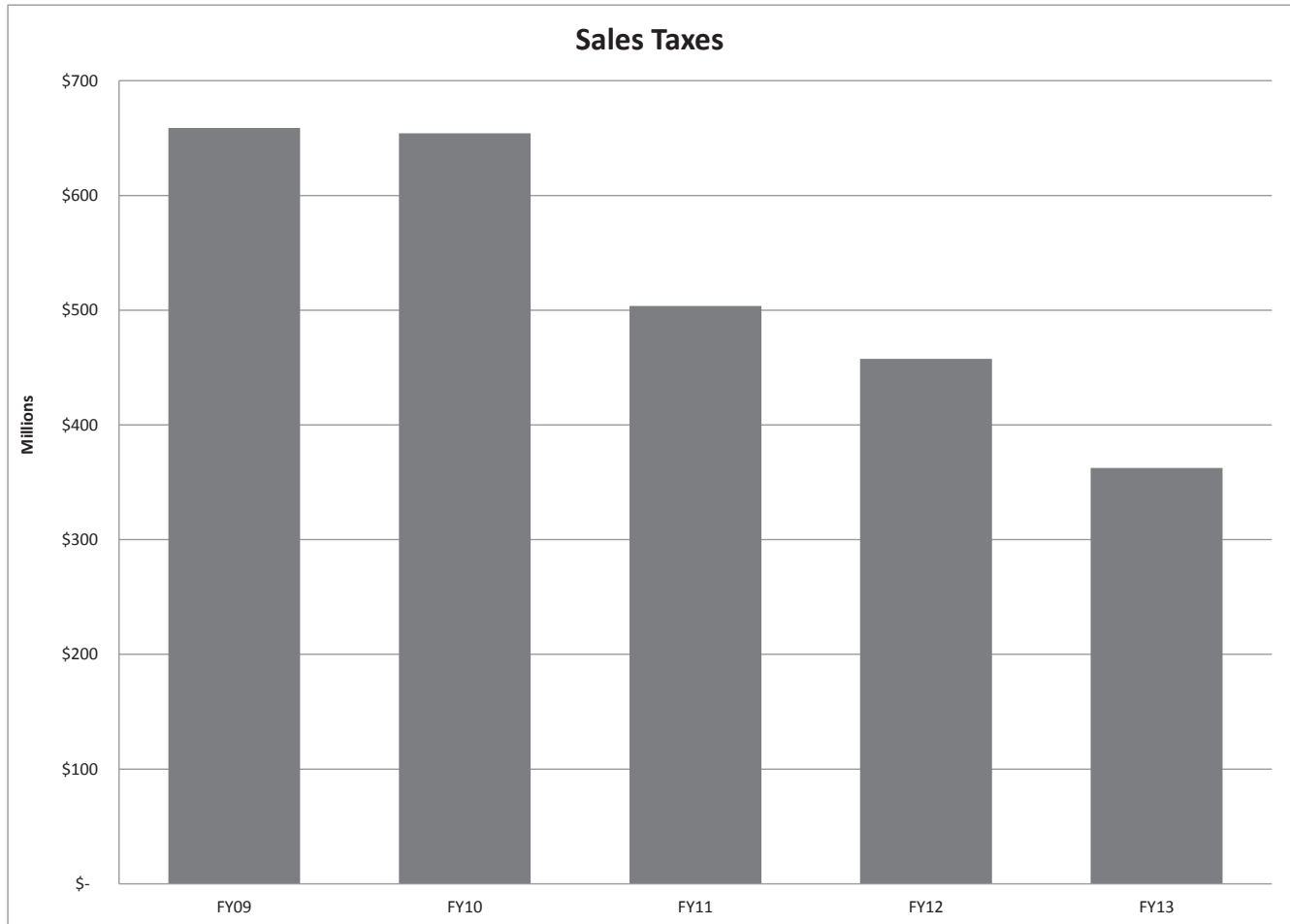
HOME RULE TAXES

The County is estimated to receive \$833.5 million in FY 2012 which is slightly less than the budgeted revenues of \$837.9 million for FY 2012. The estimate for Home Rule taxes for FY 2013 is \$790.3 million which is a decrease of \$47.6 million compared to the FY 2012 projection. This decline is the result of a final reduction of .25% to the sales tax in order to fully repeal the 1% sales tax increase that was enacted in 2008. This reduction to the sales tax is estimated to decrease revenue by \$86 million. This decrease is offset by additional cigarette tax revenue of \$18.8 million from increased enforcement, a reduced impact of the state tax increase and an increase of \$1 per pack in the cigarette tax. In addition, new revenue initiatives including the non-titled personal property use tax, gaming device tax, and firearms and ammunition tax also partially offset this decline. The slow growth rate of the national and local economy continues to dampen growth in home rule taxes. As a result, modest economic growth is expected to translate to modest revenue growth if the impact of the sales tax reduction and new initiatives is excluded. Home rule taxes are expected to be positively impacted by increased enforcement efforts from the Department of Revenue (DOR) to ensure compliance.

Home rule taxes are taxes imposed by the County under the Home Rule authority granted by the 1970 Illinois Constitution. Under the State Constitution, the County's taxing authority is primarily limited by a prohibition against an income based tax and a tax upon occupations. All of the home-rule taxes are administered and collected by the Cook County Department of Revenue except for the Cook County Sales Tax, which is collected by the State on the County's behalf. All home-rule taxes are deposited into the Corporate Fund, Public Safety Fund, and Health Fund. To date, the home-rule taxes include the following:

Cook County Sales Tax

The Cook County Sales Tax commenced September 1, 1992 and was imposed on general merchandise at a rate of 0.75%. The tax is County-wide including both incorporated and unincorporated areas. On February 29, 2008 the County Board approved an additional 1% increase in County Sales Tax to bring the total to 1.75%. The remaining portion is being phased out with the last 0.25% roll back in January 2013. The State collects the sales tax on behalf of Cook County, and remits the tax receipts to the County. The FY 2013 Cook County gross sales tax estimate is \$362.5 million and is distributed between the Public Safety Fund, Health, and Corporate Fund. In FY 2012, the budgeted revenue from sales tax was \$449 million compared to a revised estimate of FY 2012 revenue of \$458 million. While growth in the local economy remains sluggish, the better than expected revenue in FY 2012 reflects in part the increased economic activity from the reduced sales tax rate.



Cook County Use Tax

Beginning December 1, 1995, the County imposed and collected the Cook County Use Tax. This tax applies to tangible personal property titled or registered with a State agency, within the corporate limits of Cook County. The rate is 1%. The 2012 Cook County use tax estimate is \$54 million and is distributed only to the Public Safety Fund. The Cook County Use Tax is estimated to bring in \$59.5 million in revenue for FY 2013, due to an expected stabilization of car sales along with additional enforcement efforts the DOR will be launching in 2013.

Alcoholic Beverage Tax

The Alcoholic Beverage Tax is imposed on the retail sale in Cook County of all alcoholic beverages. The ordinance was enacted in 1975 and last amended in 2012. Wines containing 14% or less alcohol by volume are taxed at the rate of 24 cents per gallon, while those containing more than 14% are taxed at the rate of 45 cents

per gallon. Alcohol and spirits are taxed at a rate of \$2.50 per gallon and beer is taxed at a rate of 9 cents per gallon. Once collected, all receipts are distributed to the Public Safety Fund. Alcoholic Beverage Tax receipts are at estimated at \$34.8 million for FY 2012 and are estimated to bring in \$39.1 million in revenue for FY 2013. The additional \$4.3 million is due to an improved outlook for liquor sales and additional enforcement efforts DOR is launching.

Cigarette Tax

Historically, the Cigarette Tax was imposed at a rate of 10 cents per packet of 20 cigarettes. Beginning in FY 1997, the cigarette tax began a series of increases including the last increase in March 2006. The Cigarette Tax is estimated to bring in \$133.3 million in revenue for FY 2013. This figure represents an increase due to the proposed increase in the County tax of \$1 per pack in FY 2013 estimated to generate \$25.6 million in new revenue. This increase is partially offset by declines in consumption due to an increase in the state cigarette tax of \$1 per pack that took effect in June 2012.

Gas Tax

The Gas Tax is imposed on the retail sale of gasoline within Cook County. Prior to FY 1997, the tax rate was 6 cents per gallon and was not imposed on propane, jet fuel, diesel fuel, or kerosene. Beginning in FY 1997, the Gas Tax was expanded to include diesel fuel. The receipts generated from this tax are deposited in the Public Safety Fund. The Gas Tax is estimated to bring in \$87.1 million in revenue for FY 2013, compared to estimated FY 2012 revenue of \$87.7 million. Revenue collections have been negatively impacted from increasing gas prices that have reduced consumption. In addition, the increase of more fuel efficient cars and cars that run on alternative fuel and electricity also impact the demand for gasoline and diesel products in the County; which in turn negatively impact the revenue from this tax.

Retail Sale of Motor Vehicles Tax

A tax is imposed on the retail sale of new motor vehicles in Cook County at a rate of \$7.50 for 2-wheel motor vehicles, \$11.25 for 3-wheel motor vehicles, \$15.00 for 4-wheel motor vehicles, and \$22.50 for trucks, truck tractors, trailers, semi-trailers or pole trailers. All of the tax receipts are deposited in the Public Safety Fund. The Retail Sale of Motor Vehicles Tax is estimated to bring in \$2.9 million in revenue for FY 2013, compared to estimated FY 2012 revenue of \$2.6 million. The projected increase in revenue is due to a projected increase in new car sales activity.

Non-Retailer Transaction Tax

The non-retailer transactions tax is a use tax for non-retailer transfers of motor vehicles in Cook County. The tax is applied to the transfer or purchase of a motor vehicle that is registered from a non-retailer, at a location in Cook County, with an agency of the State of Illinois. The estimated FY 2013 revenue is \$7.8 million.

Non-titled Use Tax

The budget closes a loophole in the use tax by expanding the tax to non-titled property. Currently, only titled property which is registered or titled inside of Cook County is subject to the use tax of 1%. This budget would expand the use tax to all personal property purchased outside of the County and brought back into the County at a rate of 1.25%. For titled property, the rate would remain at the 1% rate. The non-titled use tax would be 0.50% higher than the sales tax within Cook County. Due to the higher rate, this tax is designed to provide an incentive for purchases in Cook County to stimulate the local economy. This initiative is estimated to generate an additional \$15 million in use tax collections in FY 2013.

Gambling Amusement Machine Tax

The proposed FY 2013 budget would institute a tax on electronic gambling machines of \$800 per machine per year. The new revenue will allow the County to invest in public health and safety services to curb the negative societal impacts of these machines. This tax is expected to generate approximately \$1.3 million in FY 2013.

Ammunition and Firearms Tax

The proposed FY 2013 budget institutes a tax on ammunition and firearms sold outside of Cook County. The ammunition tax is \$0.05 per round and collected by the seller of that ammunition. The tax of \$25 per firearm would be levied per new firearm sold and also collected by the seller. The combined tax on ammunition and firearms is estimated to generate revenue of \$1 million in FY 2013.

Wheel Tax

The Wheel Tax is an annual license fee authorizing the use of any motor vehicle within the unincorporated area of Cook County. Depending on the motor vehicle's class, weight, and number of axles, annual tax rates vary based on the vehicle and trailer type. All tax receipts are deposited in the Public Safety Fund. The Wheel Tax is estimated to bring in \$4.0 million in revenue for FY 2013, compared to estimated FY 2012 revenue of \$3.5 million. The increase in revenue is due to the full-year impact of fee increases which took effect in FY 2012.

Amusement Tax

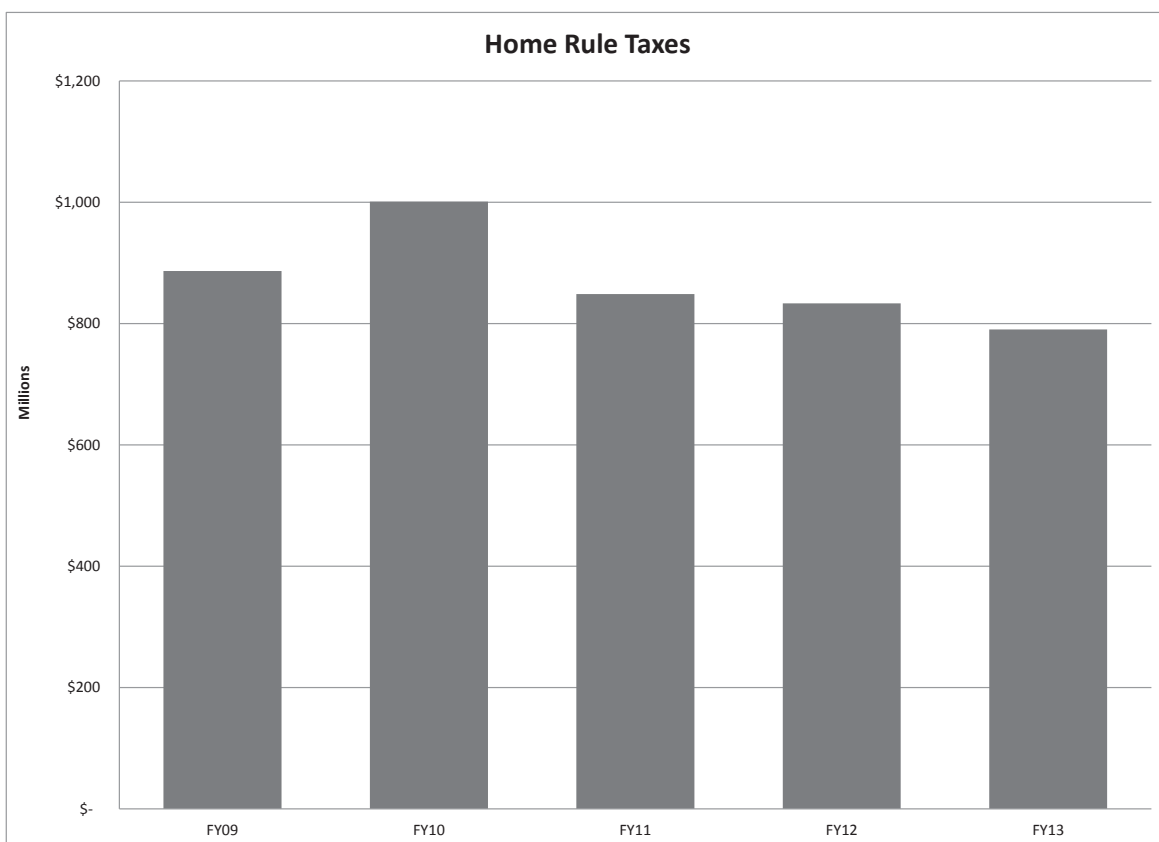
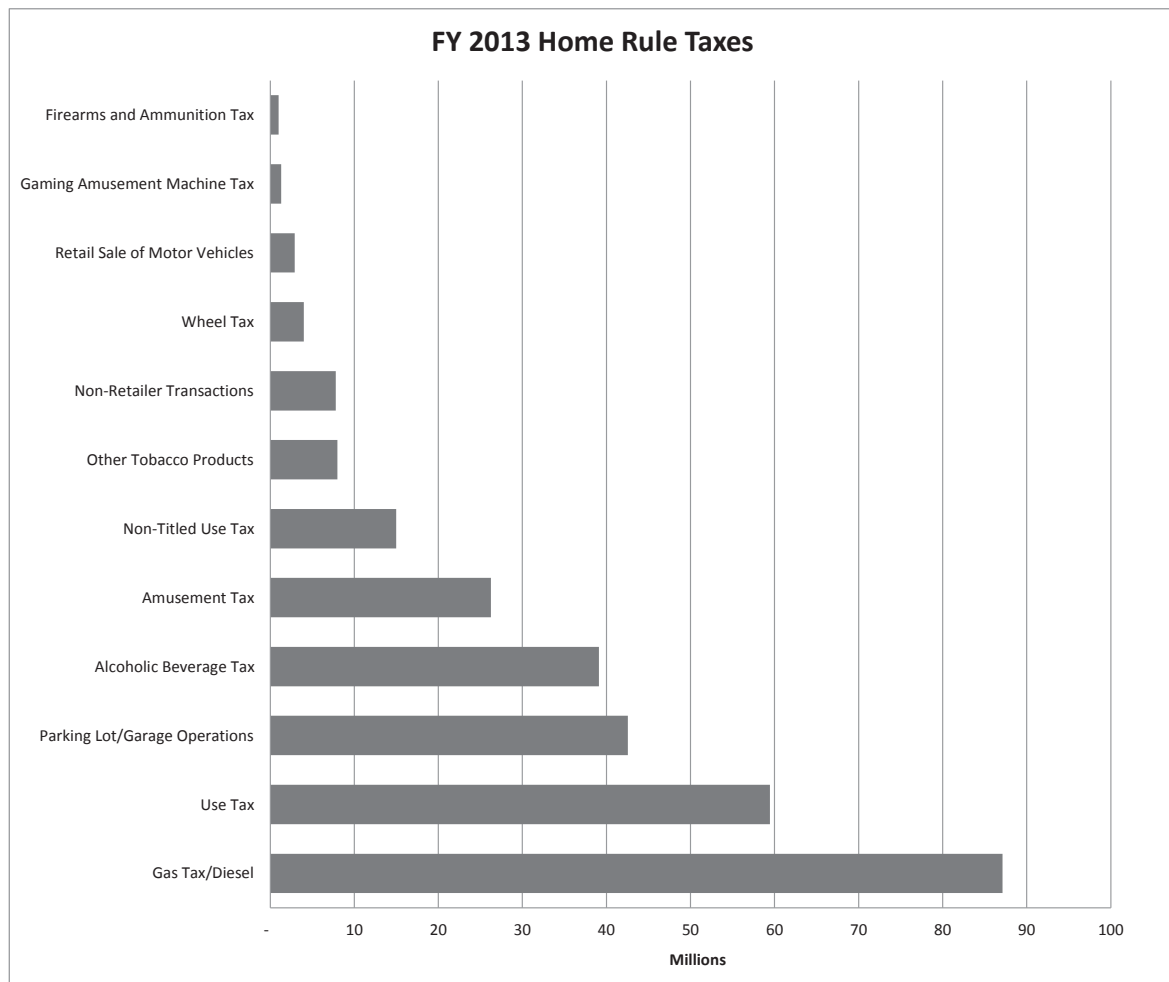
The Amusement Tax is imposed upon the patrons of any amusement within the County of Cook, such as sporting events and theaters. The tax rate is 3.0% of the gross receipts from admission fees or other charges. All tax receipts are deposited in the Public Safety Fund. The Amusement Tax is estimated to bring in \$26.3 million in revenue for FY 2013, compared to an estimated \$32.2 million in FY 2012. The decline in FY 13 revenue is due to a one-time FY 2012 payment for back taxes that will not continue in FY 2013.

Parking Lot and Garage Operations Tax

The Parking Lot and Garage Operations Tax is imposed upon the use and privilege of parking a motor vehicle in or upon any parking lot or garage in the County of Cook. The tax ranges from \$0.50 to \$1.00 per day, up to a maximum of \$20.00 per month for monthly parking, and is based on the parking fee imposed by the operator for each motor vehicle parked in or upon each parking lot or garage. All tax receipts are deposited in the Public Safety Fund. The Parking Lot and Garage Operations Tax is estimated to bring in \$42.6 million in revenue for FY 2013. This amount reflects an increase of \$6.2 million from estimated collection in FY 2012 due to additional enforcement efforts DOR is launching.

Other Tobacco Products Tax

In FY 2012 the Home Rule Tax Ordinance was amended to close a loophole in the taxing of tobacco products. In FY 2012 the County is expected to collect approximately \$9.6 million from taxing tobacco products other than cigarettes, as well as taxing "roll your own" tobacco on a per ounce basis. The FY 2013 revenue estimate is \$8.0 million. This decrease is due to the State of Illinois Other Tobacco Tax increase from 18% to 36% which went into effect in June 2012.



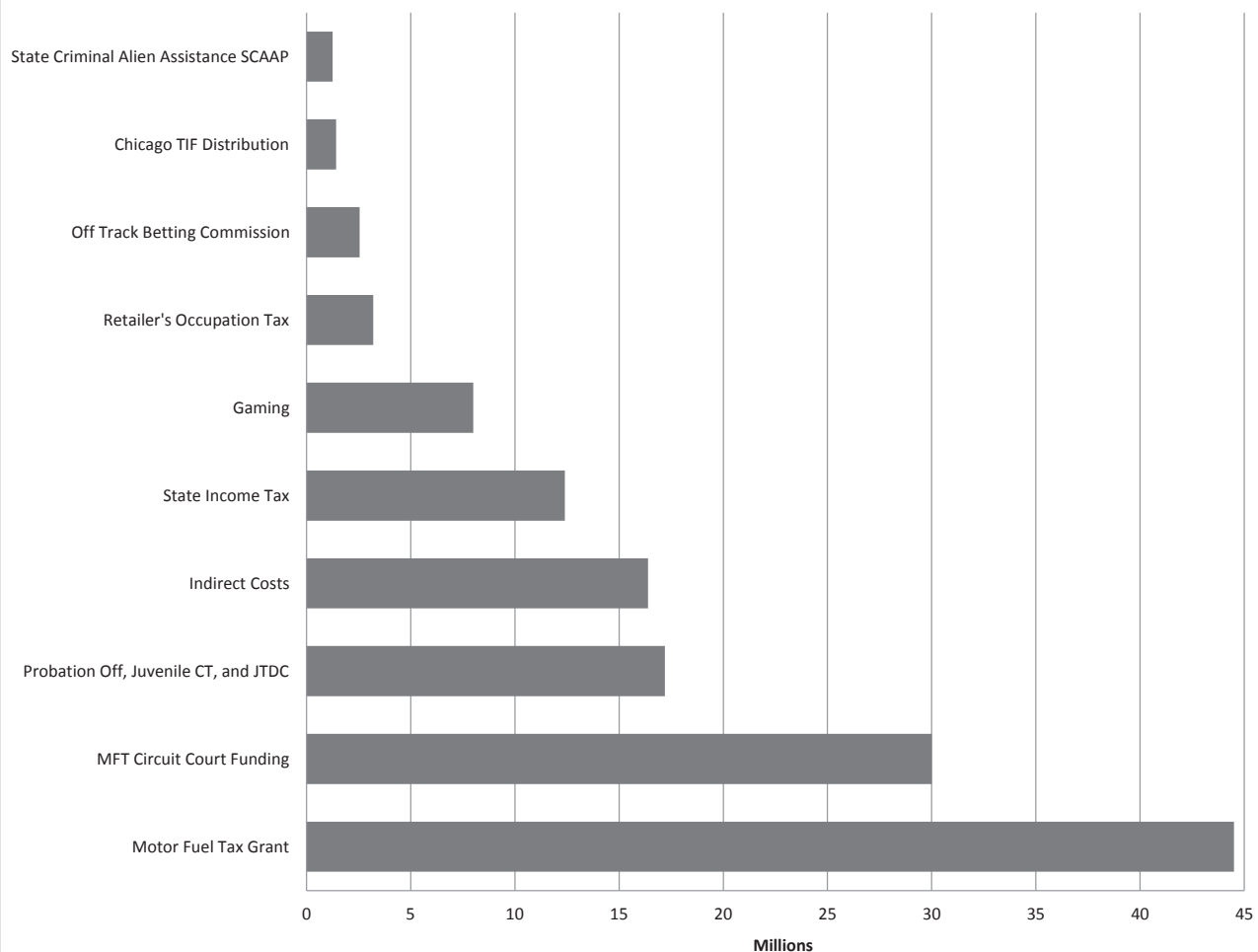
INTERGOVERNMENTAL REVENUES

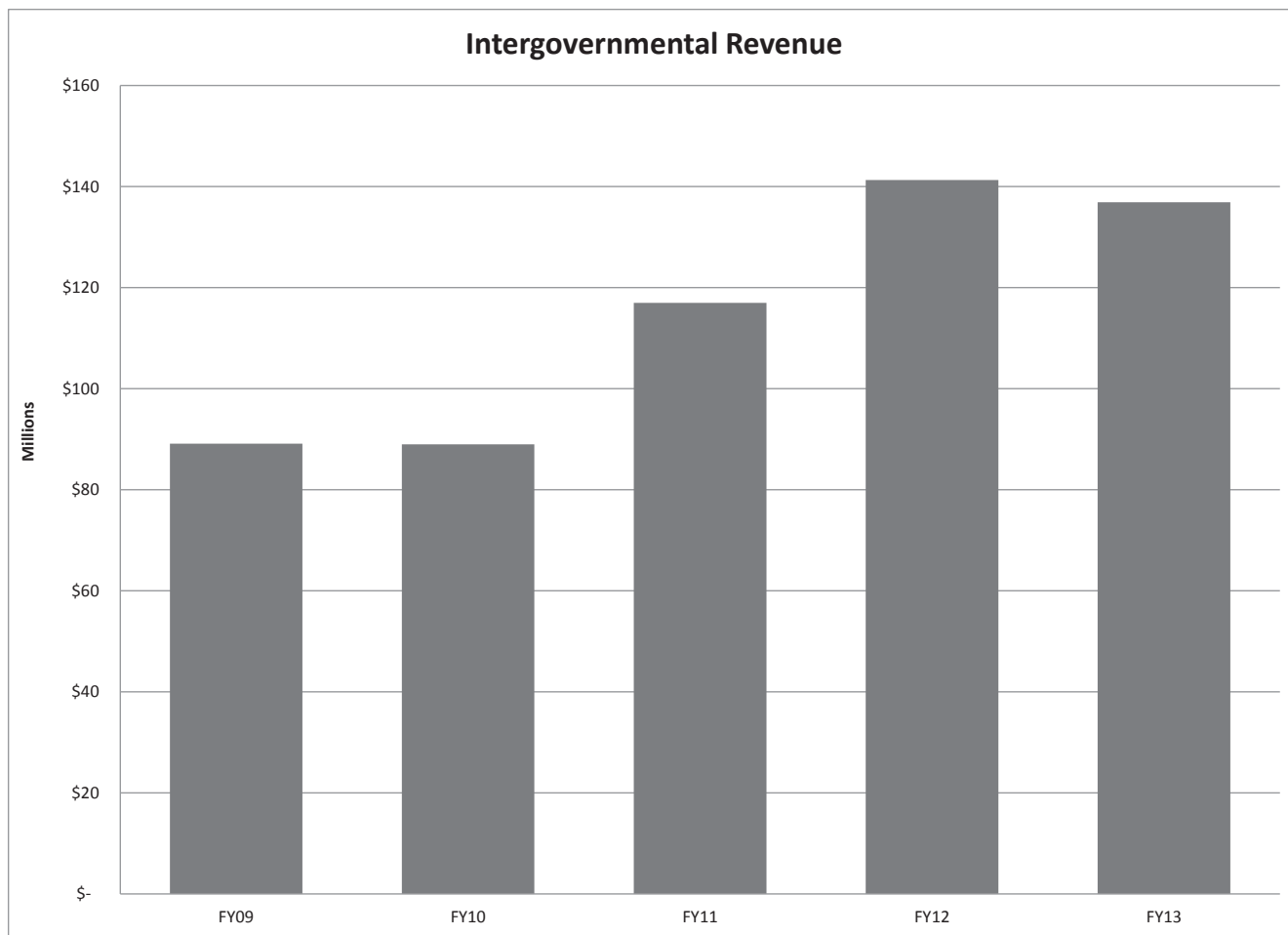
Revenue from intergovernmental sources is from taxes generated beyond the authority of Cook County but still remitted to the County. In other words, some taxes and fees are imposed by other governmental units, i.e., the State, and a portion of those tax receipts are given to the County. For example, the state collects the motor fuel tax and remits a portion to the County.

All revenue received from the motor fuel tax fund, retailer's occupation tax, State income tax, off-track betting commissions, gaming, state criminal alien assistance (SCAAP), probation, juvenile, and JTDC revenues are deposited into the Public Safety Fund.

The Intergovernmental revenue for FY 2012 is estimated to be \$141.3 million. In FY 2013, this projection is expected to decrease to \$136.9 million. The \$136.9 million revenue projection for FY 13 includes \$8 million from Cook County's portion of gaming revenues from the Des Plaines Casino and \$12.4 million from the state income tax. In addition, \$30 million of additional Motor Fuel Tax (MFT) allotments will be transferred to the Courts-Public Safety Fund. These additional funds are available due to the issuance of Series 2012 Bonds for highway capital projects which are ultimately being repaid from MFT transfers, providing capital funds for projects that would otherwise be cash financed on a pay-as-you-go basis from MFT revenues. The end result is total (MFT) transfers to the Public Safety Fund of \$74.5 million.

FY 2013 Intergovernmental Revenues





OTHER REVENUES

Other Revenues include real estate rental income from various County Buildings, commissions on public telephones, sale of excess real estate, and interest income on investments. For FY 2013 Cook County is projected to receive \$34.3 million in other revenues. These revenues fall into four main categories.

Leases, Rentals, and Sales

For FY 2013 revenue from leases, rentals, and sales is estimated to be \$7.2 million. This revenue includes leases, county asset marketing, and sale of excess real estate.

CCHHS Miscellaneous Revenue

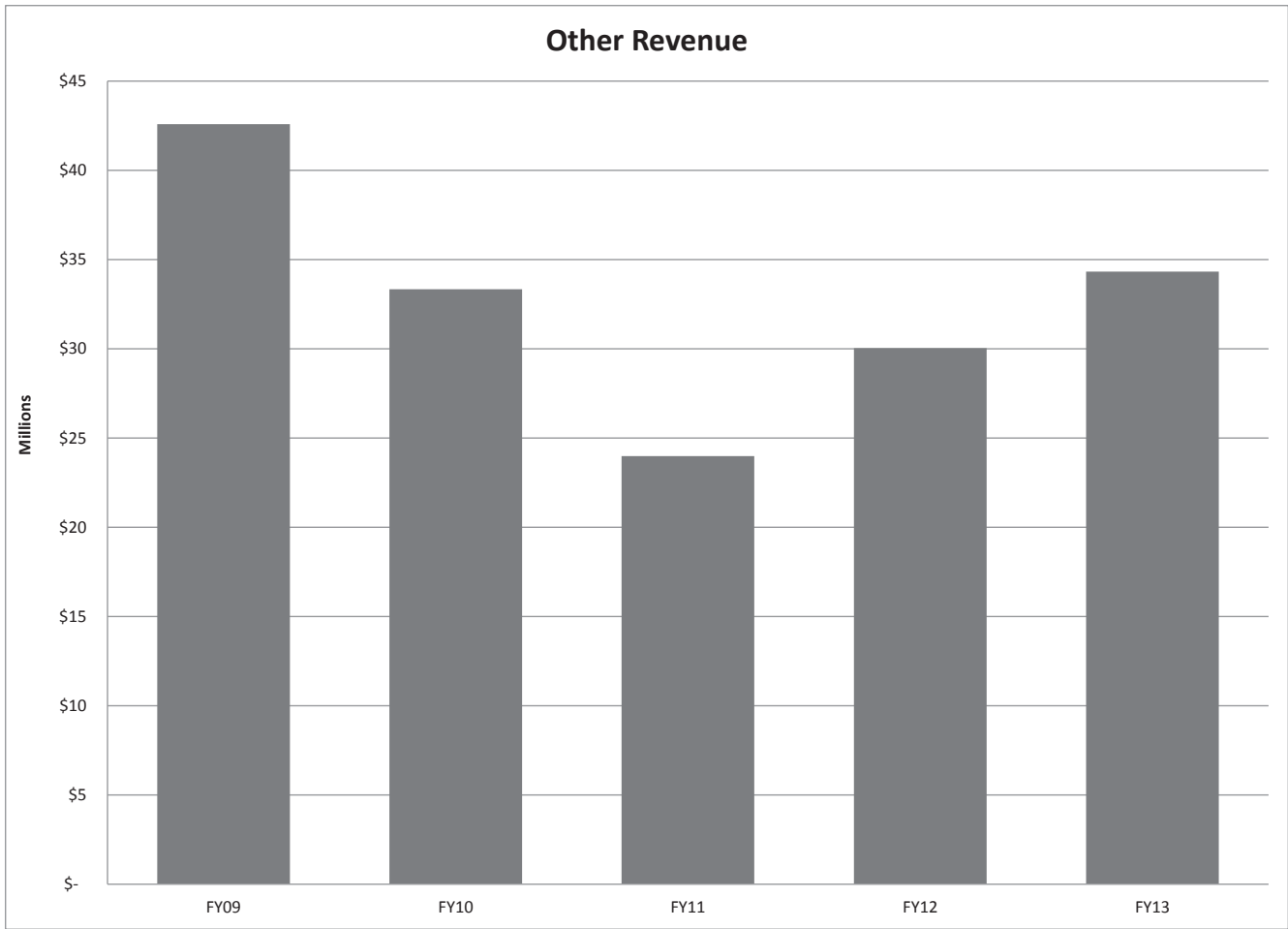
FY 2013 revenue for CCHHS miscellaneous revenue is estimated to be \$2.0 million. Health miscellaneous revenue includes cafeteria, medical records, parking income, physician's fees, and pharmacy service charge and other miscellaneous income.

Other Reimbursements/Transfers

In FY 2013, revenue from other reimbursements and transfers is estimated to be approximately \$20.1 million. This revenue includes items such as energy efficiency rebates, state reimbursements to the State's Attorney and Public Defender, revenue from unknown heirs, as well as bail bond forfeiture.

Parking

This amount includes \$4.9 million from expanding paid parking to County Courthouses. Currently only the Juvenile Temporary Detention Center and CCHHS have paid parking.



2013 PROJECTED ANNUAL REVENUES BY SOURCE

	Actual	Appropriation	Projected Actual	Recommendation
	FY11	FY12	FY12	FY13
Property Taxes	\$ 287,243,990	\$ 335,209,275	\$ 335,209,200	\$ 355,920,180
Bond Restructuring	105,121,432	-	-	-
Fees				
County Treasurer	75,066,504	60,007,000	78,000,000	76,000,000
County Clerk	10,868,998	10,246,000	10,477,839	10,315,000
Recorder of Deeds	32,410,366	32,100,000	33,884,644	33,364,000
Building & Zoning	1,943,331	2,100,000	2,476,068	2,750,000
Environmental Control	4,078,183	4,122,000	4,306,093	4,374,000
Liquor Licenses	360,000	380,000	400,000	360,000
Cable TV Franchise	1,173,477	1,100,000	1,100,000	1,000,000
Clerk of Circuit Court	94,404,734	102,290,500	94,986,610	95,000,000
Sheriff	23,586,101	28,152,000	26,521,500	26,521,500
Public Guardian	2,169,139	2,400,000	2,650,875	2,680,000
State's Attorney	1,946,503	1,990,000	1,899,000	1,900,000
Contract Compliance	62,050	96,000	68,650	83,000
Adoption (Supportive Services)	50,315	45,000	21,850	25,000
Public Administrator	1,095,679	900,000	900,000	900,000
Court Services Fee	11,090,988	11,000,000	11,000,000	11,000,000
County Assessor	100,296	138,200	150,000	150,000
Highway Sale of Permits (Hauling and Construction)		175,000	400,000	562,000
Tax Intercept				2,000,000
Medical Examiner	-	-	-	825,000
Patient fees (Medicare ,Medicaid, Other)	190,347,669	363,062,057	284,490,495	231,105,542
Medicaid DSH	153,062,376	140,000,000	150,807,707	150,800,000
CCHHS BIPA	131,250,000	131,300,000	131,250,000	131,250,000
Medicaid Expansion				196,964,900
Total Fee Revenue	\$ 735,066,709	\$ 891,603,757	\$ 835,791,331	\$ 979,929,942
Home Rule Taxes				
Sales Tax	503,606,017	448,800,000	457,600,000	362,506,668
Gas Tax/Diesel	86,835,706	90,600,000	87,700,000	87,130,000
Cigarette Tax	123,250,026	120,800,000	114,500,000	133,310,000
Other Tobacco Products	-	9,500,000	9,600,000	8,000,000
Retail Sale of Motor Vehicles	2,350,506	2,600,000	2,600,000	2,900,000
Wheel Tax	2,033,639	3,540,000	3,540,000	4,000,000
Alcoholic Beverage Tax	25,550,367	37,300,000	34,800,000	39,100,000
Use Tax	39,561,453	56,278,115	54,000,000	59,450,000
Non-Retailer Transactions	-	8,500,000	600,000	7,800,000
Delinquency/Home Rule Projects	7,710,678	-	-	-
Parking Lot/Garage Operations	35,298,822	36,120,000	36,400,000	42,560,000
Amusement Tax	22,654,403	23,900,000	32,200,000	26,250,000
Non-Titled Use Tax	-	-	-	15,000,000
Gaming Amusement Machine Tax	-	-	-	1,300,000
Firearms and Ammunition Tax	-	-	-	1,000,000
Total Home Rule Taxes	\$ 848,851,617	\$ 837,938,115	\$ 833,540,000	\$ 790,306,668
Intergovernmental Revenues				
Motor Fuel Tax Grant	44,500,000	44,500,000	44,500,000	44,500,000
MFT Circuit Court Funding	-	30,000,000	30,000,000	30,000,000
Retailer's Occupation Tax	2,867,781	3,000,000	3,000,000	3,200,000
State Income Tax	9,755,822	9,800,000	11,000,000	12,400,000
Off Track Betting Commission	2,683,066	2,300,000	2,300,000	2,550,000
Gaming	-	6,000,000	7,000,000	8,000,000
Chicago TIF Distribution	19,046,312	4,300,000	4,300,000	1,428,000
State Criminal Alien Assist. (SCAAP)	2,290,019	1,867,500	230,000	1,250,000
Probation Off, Juvenile CT & JTDC	16,921,164	16,579,547	16,579,500	17,196,300
Indirect Costs	18,916,714	22,389,341	22,389,300	16,389,300
Total Intergovernmental Revenues	\$ 116,980,878	\$ 140,736,388	\$ 141,298,800	\$ 136,913,600
Other Revenues				
Miscellaneous Fees	23,985,422		30,043,946	
Leases, Rentals, Sales	-	5,415,003	-	7,247,997
CCHHS Miscellaneous Revenue	-	6,000,035	-	1,994,042
Other Reimbursements/Transfers	-	15,127,591	-	20,141,767
Parking	-	4,000,000	-	4,944,563
Total Other Revenues	\$ 23,985,422	\$ 30,542,629	\$ 30,043,946	\$ 34,328,369
Lawsuit Line of Credit	45,000,000	-	-	-
Allocation of Sales Tax to Special Fund	-	-	-	-
Revenue Total	\$ 2,162,250,048	\$ 2,236,030,164	\$ 2,175,883,277	\$ 2,297,398,759

INTRODUCTION TO SPECIAL PURPOSE FUNDS

The total amount of special purpose fund revenue and fund balance used for appropriation in FY 2013 is estimated to be \$517 million, a decrease of \$53 million from \$570 million in FY 2012. Special purpose funds are enabled through state statute and have defined sources of revenue and uses for expenditures. In FY 2013, there are 34 special purpose funds. Compared to FY 2012, the Cook County Environment Management Fund and Medical Examiner Fees Fund were eliminated and the State's Attorney's Records Automation Fund and the Public Defender's Records Automation funds were newly established. In addition to these special purpose funds, there are funds specifically utilized to pay for bond and interest as well as the employee annuity and benefits. These funds receive revenues from the property tax as well as the Personal Property Replacement Tax (PPRT). There were several major changes in these funds for the FY 2013 budget.

Board of Election Commissioners Election Fund

The election fund revenues come from the property tax and vary according to the election cycle. In FY 2013, there is no state or presidential election. As a result, this fund declines from approximately \$17 million in FY 2012 to \$908,102 in FY 2013.

Bond and Interest

The bond and interest fund is utilized for County debt service payments. This fund receives revenue from a portion of the property tax levy. For FY 2013, this fund is expected to receive \$187.4 million compared to \$193.5 million in FY 2012. The decrease from FY 2012 is a function of the debt restructuring plan initiated by the County during 2011.

Annuity and Benefits

The annuity and benefits fund is utilized for payments to the County's pension fund. For FY 2013, this fund will receive revenue from the property tax of \$150.9 million and from the PPRT of \$42 million, for a total of \$193 million. This is a decrease from the FY 2012 total of \$195.6 million. The overall decrease in the annuity and benefits fund is due to the layoffs that occurred during FY 2011 that resulted in reduced employee payroll for 2011 versus the prior year; the 2011 employee payroll deductions for pension purposes are used to establish the County funding requirement for the Annuity and Benefits Fund in the 2013 levy year.

FY 2013 Special Purpose Funds Summary

Special Purpose Funds	Funding Purpose	FY 2012 Ending Fund Balance	FY 2013 Revenue Estimate	FY 2013 Total Resources	FY 2013 Recommendation	FY 2013 Ending Balance
Property Tax (1)						
Board of Elections - 525/County Clerk Election Division - 524/State of Illinois Reimbursement HAVA	Pay for the costs of elections under the jurisdiction of the County Clerk and the Board of Elections.	\$ -	\$ 19,712,485	\$ 19,712,485	\$ 19,712,485	\$ -
Treasurer (2) Fees						
Tax Sale Automation Fund - 534	Pay for the expenditures required to start and maintain a computerized system to conduct delinquent property tax sales.	14,421,853	7,700,000	22,121,853	9,749,966	\$ 12,371,887
Clerk (2) Fees						
County Clerk Automation Fund - 533	To upgrade and establish computerized files for voter registration and election judges.	487,890	1,175,000	1,662,890	1,398,057	\$ 264,833
Recorder (2) Fees						
County Recorder Document Storage - 527	Pay for the expenditures involved in starting and maintaining a document storage system	1,425,762	3,000,000	4,425,762	3,231,719	\$ 1,194,043
Recorder GIS Fee - 570	Fraud Prevention Program / offering early warning notification / regarding things that may effect property ownership.	1,024,710	2,000,000	3,024,710	2,638,445	\$ 386,265
Rental Housing Support Fee - 571	Fraud Prevention Program / offering early warning notification / regarding things that may effect property ownership.	38,807	300,000	338,807	346,506	\$ (7,699)
Clerk of the Circuit Court (2) Fees						
Automation -528	Acquisition, installation, and maintenance of all computer hardware system analysis and design, and programming, documentation and maintenance of all computer programs	(2,663,724)	12,000,000	9,336,276	9,336,276	\$ -
Document Storage - 529	Assist in the preparation of documents to be microfilmed or microfiche, and also to perform the actual filming at times.	(1,590,159)	11,000,000	9,409,841	9,409,841	\$ -
Clerk Administrative - 567	Used to offset the cost incurred by the Circuit Court Clerk in performing additional duties required to collect and disburse funds to entities of State and Local Governments.	(218,429)	850,000	631,571	631,571	\$ -
Electronic Citation Fund - 580	To establish and maintain a system for electronic citations	(80,487)	450,000	369,513	450,000	\$ (80,487)

Public Defender (2) Fees						
Records Automation Fund - 584	To develop and implement cost effective and productivity enhancing information technology solutions in order to meet our current and future document storage and records retention needs.	-	100,000	100,000	100,000	\$ -
Sheriff (2) Fees						
Women's Justice Service - 573	Funds utilized for purposes related to operation of the rehabilitation programs provided by the Sheriff's Department of Women's Justice Services, including mental health and substance services.	42,509	30,000	72,509	55,000	\$ 17,509
Sheriff (3) Intergovernmental						
911 - Intergovernmental Agreement - ETSB - 535	Implementation, installation of an enhanced "911" emergency telephone system for the citizens of unincorporated Cook County, including the municipalities of Dixmoore, Ford Heights, Golf, Northlake, Phoenix, Robbins, and Stone Park..	-	3,141,002	3,141,002	3,141,002	\$ -
Youthful Offender Alcohol and Drug Education - 546	Education alternative for youthful offenders and their parents to assist the court and community in decreasing alcohol and other drug use while increasing information regarding the negative consequences of such use.	11,502	2,400	13,902	2,400	\$ 11,502
Sheriff (4) Other Revenue						
Vehicle Purchase Fund - (Clerk of the Circuit Court) - 577	Acquisition or maintenance of police vehicles.	466,476	-	466,476	200,000	\$ 266,476
Bureau of Administration (2) Fees						
Animal Control - 510	Control and prevent the spread of rabies.	6,767,337	3,401,000	10,168,337	3,411,065	\$ 6,757,272
Law Library - 530	Provide for organized book collections, bibliographical and reference service to lawyers, judges and general law library services to public.	(1,364,569)	7,004,106	5,639,537	6,846,942	\$ (1,207,405)
Bureau of Administration (3) Intergovernmental						
Motor Fuel Tax Illinois First (1st) - 501	Planning for road infrastructure improvements with the State of Illinois and Federal Government.	663,531	21,017,838	21,681,369	21,960,729	\$ (279,360)
Chief Judge (2) Fees						
Dispute Resolution - Chief Judge - 531	To support activities to mediate disputes in an attempt to relieve the court system of lengthy lawsuits	59,662	225,000	284,662	280,000	\$ 4,662
Adult Probation Service Fee - 532	To supervise people convicted of criminal and civil offenses.	1,186,736	5,300,000	6,486,736	5,887,346	\$ 599,390
Social Services - Probation Court Fee - 541	To provide social service casework expertise for probation and court service cases.	1,093,005	2,700,000	3,793,005	3,190,049	\$ 602,956
Children Waiting Room - 572	Children's Waiting Room Special Revenue Fund / for the collection and disbursements of fees to finance various court services.	(319,118)	3,200,000	2,880,882	1,934,515	\$ 946,367

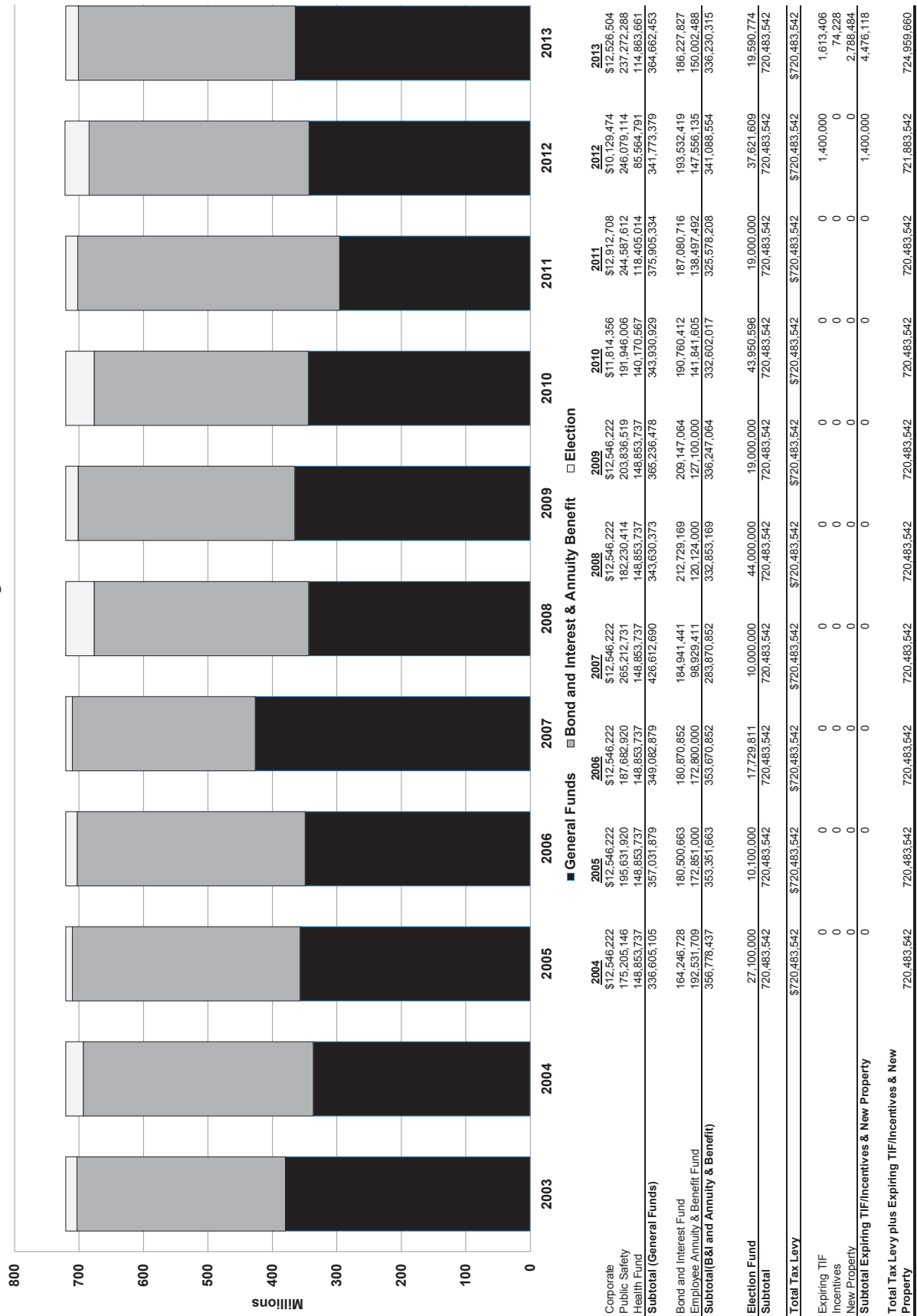
The Mental Health - 574	The Mental Health Special Revenue Fund / for the collection and disbursement of fees to finance various court services.	(21,684)	1,200,000	1,178,316	1,175,000	\$ 3,316
The Peer Court - 575	Peer Jury Special Revenue Fund / for the collection and disbursement of fees to finance various court services.	668,723	480,000	1,148,723	1,130,000	\$ 18,723
Drug Court - 576	Driving under the influence of alcohol, other drug or drugs, intoxicating compound or compounds.	67,911	600,000	667,911	650,000	\$ 17,911
Chief Judge (3) Intergovernmental						
Juvenile Probation - Supplemental Officers - 538	To provide professional services to youthful offender's involved in the Juvenile Justice system.	(15,793,888)	4,500,000	(11,293,888)	4,484,285	\$ (15,778,173)
Bureau of Technology (2) Fees						
Geographical Information System - 545 (Recorder)	For equipment, material, and necessary expenses incurred in implementing and maintaining this new project.	18,042,344	10,700,000	28,742,344	13,272,632	\$ 15,469,712
States Attorney (2) Fees						
Records Automation Fund - 583	To develop and implement cost effective and productivity enhancing information technology solutions in order to meet our current and future document storage and records retention needs.	-	100,000	100,000	100,000	\$ -
States Attorney (3) Intergovernmental						
Narcotic Forfeiture - 561	To work with State, City and County Agencies on various drug related cases. Revenues are derived through monies and Forfeited Narcotics Investigations.	(389,942)	4,507,172	4,117,230	4,117,230	\$ -
Bad Debt Diversion - 562	To offer pre-trial educational diversion programs for first time check passers, while providing restitution to victims, and avoiding an increased caseload in the criminal justice system	196,294	50,000	246,294	200,000	\$ 46,294
Assessor (4) Other Revenue						
Assessor Special Revenue - 579	Revenue for marketing opportunities for, and not limited to, the Assessor's, Website, Database and Assessment Notices.	-	750,000	750,000	750,000	\$ -
Health and Hospital (15)						
Lead Poisoning Prevention Fund - 544 - Due From Other Funds	Prevent lead poisoning in Cook County.	2,839,722	-	2,839,722	1,872,298	\$ 967,424
Suburban Cook County TB Sanitarium District - 564	The prevention, care, treatment and control of tuberculosis with the suburban Cook County Area.	19,602,021	-	19,602,021	5,266,826	\$ 14,335,195
Special Purpose Fund Subtotal		\$ 46,664,795	\$ 127,196,003	\$ 173,860,798	\$ 136,932,185	\$ 36,928,613
Other Special Purpose Funds						
Bond and Interest (Property Tax) - 700	Debt service payments	-	187,384,752	187,384,752	187,384,752	-
Annuity and Benefits (Property Tax) - 590	Pension and benefit payments	-	150,934,402	150,934,402	150,934,402	-
Annuity and Benefits (PPRT) - 590	Pension and benefit payments	-	42,035,103	42,035,103	42,035,103	-
Total Special Purpose Funds		\$ 46,664,795	\$ 507,550,260	\$ 554,215,055	\$ 517,286,442	\$ 36,928,613

General Fund Revenues Uses and Purposes

Department	Purposes			Grand Total
	Corporate	Health	Public Safety	
Building and Zoning	2,750,000			\$ 2,750,000
Highway Sale of Permits	562,000			562,000
Medical Examiner			825,000	825,000
Tax Intercept			2,000,000	2,000,000
Cable TV Franchise	1,000,000			1,000,000
CCHHS		710,120,442		710,120,442
County Clerk	10,315,000			10,315,000
Clerk of the Circuit Court			95,000,000	95,000,000
Contract Compliance	83,000			83,000
County Assessor	150,000			150,000
Court Services Fee			11,000,000	11,000,000
Environmental Control	4,374,000			4,374,000
Home Rule Taxes	1,500,000	171,095,929	617,710,739	790,306,668
Intergovernmental Revenues	3,599,766	2,000,000	131,313,834	136,913,600
Liquor Licenses	360,000			360,000
Other Revenues	3,432,837	1,994,042	28,901,490	34,328,369
Property Tax	7,687,629	80,675,065	267,557,486	355,920,180
Public Administrator			900,000	900,000
Public Guardian			2,680,000	2,680,000
Recorder of Deeds	33,364,000			33,364,000
Sheriff			26,521,500	26,521,500
States Attorney			1,900,000	1,900,000
Adoption (Supportive Services)			25,000	25,000
Treasurer	76,000,000			76,000,000
Grand Total	\$ 145,178,232	\$ 965,885,479	\$ 1,186,335,048	\$ 2,297,398,759

Home Rule Taxes	Purposes			Grand Total
	Corporate	Health and Hospital	Public Safety	
Sales Tax	\$ 1,500,000	\$ 32,595,929	\$ 328,410,739	\$ 362,506,668
Gas Tax/Diesel			87,130,000	87,130,000
Cigarette Tax		130,000,000	3,310,000	133,310,000
Other Tobacco Products		8,000,000	-	8,000,000
Retail Sale of Motor Vehicles			2,900,000	2,900,000
Wheel Tax			4,000,000	4,000,000
Alcoholic Beverage Tax			39,100,000	39,100,000
Use tax			59,450,000	59,450,000
Non retailer Transactions			7,800,000	7,800,000
Parking Lot/Garage Operations			42,560,000	42,560,000
Amusement Tax			26,250,000	26,250,000
Non-titled Use Tax			15,000,000	15,000,000
Gaming Amusement Machine Tax			1,300,000	1,300,000
Firearms and Ammunition Tax		500,000	500,000	1,000,000
Total home rule taxes	\$ 1,500,000	\$ 171,095,929	\$ 617,710,739	\$ 790,306,668

Tax Levy



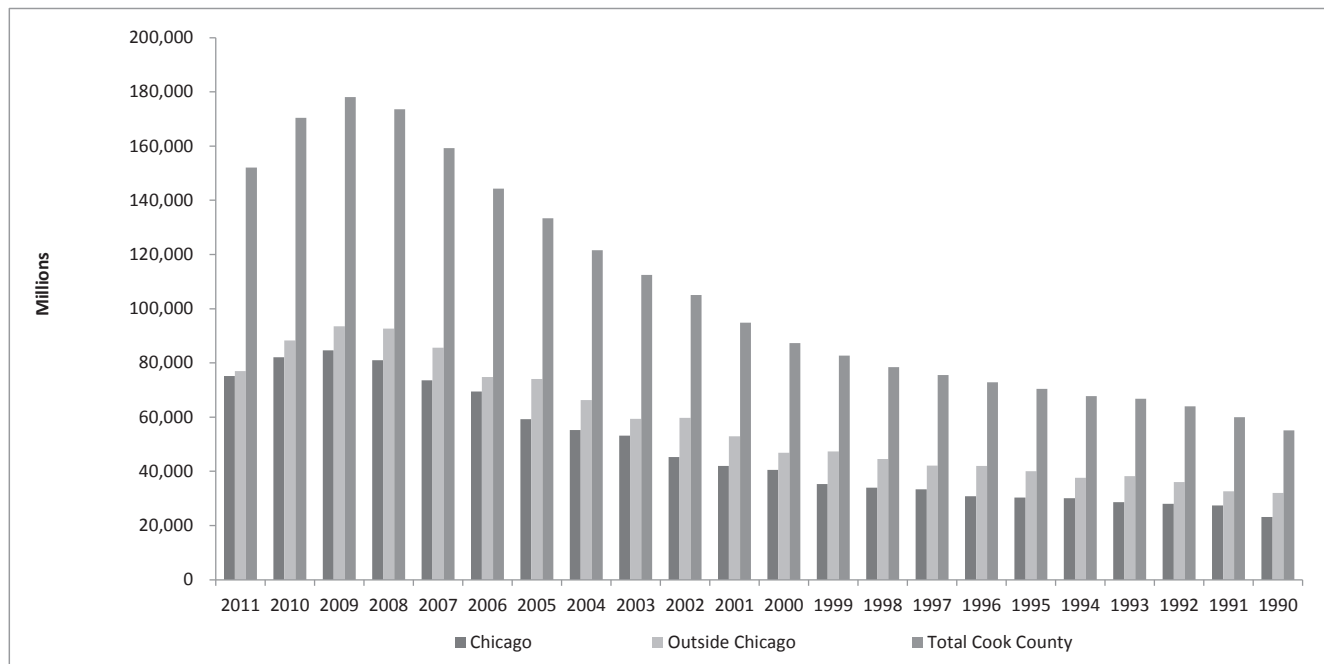
* The County's 2013 proposed property taxes levy is \$720 million, plus \$4.47 million in property taxes that will be captured with Expiring TIF/Incentives & New Property

FY2013 Tax Levy

	Net Tax Levy	Allowance for Uncollected Taxes	Gross Tax Levy	Expiring TIF/Incentives & New Property Net of Allowance	Total Tax Levy plus Expiring TIF/Incentives & New Property
Corporate Purpose Fund					
Base Tax Levy	7,638,694		7,638,694		
Expiring TIF/Incentives & New Property Value Capture Allowance for Uncollected Taxes		237,762	237,762	48,935	7,925,391
Total Corporate Purpose Fund					
Public Safety Fund					
Base Tax Levy	265,854,380		265,854,380		
Expiring TIF/Incentives & New Property Value Capture Allowance for Uncollected Taxes		8,274,974	8,274,974	1,703,106	275,832,460
Total Public Safety Fund					
County Health Fund					
Base Tax Levy	80,161,537		80,161,537		
Expiring TIF/Incentives & New Property Value Capture Allowance for Uncollected Taxes		2,495,105	2,495,105	513,528	83,170,170
Total County Health Fund					
Subtotal County General Fund	\$ 353,654,612	\$ 11,007,841	\$ 364,662,453	\$ 2,265,568	\$ 366,928,021
Bond and Interest Fund					
Base Tax Levy	186,227,827		186,227,827		
Expiring TIF/Incentives & New Property Value Capture Allowance for Uncollected Taxes				1,156,925	187,384,752
Total Bond & Interest					
Employee Annuity & Benefit Fund					
Base Tax Levy	150,002,488		150,002,488		
Expiring TIF/Incentives & New Property Value Capture Allowance for Uncollected Taxes				931,915	150,934,403
Total Annuity & Benefit Fund					
Election Fund					
Base Tax Levy	19,590,774		19,590,774		
Expiring TIF/Incentives & New Property Value Capture Allowance for Uncollected Taxes				121,711	19,712,485
Total Election Fund					
Total All Funds	\$ 709,475,701	\$ 11,007,841	\$ 720,483,542	\$ 4,476,119	\$ 724,959,661

Cook County, Illinois

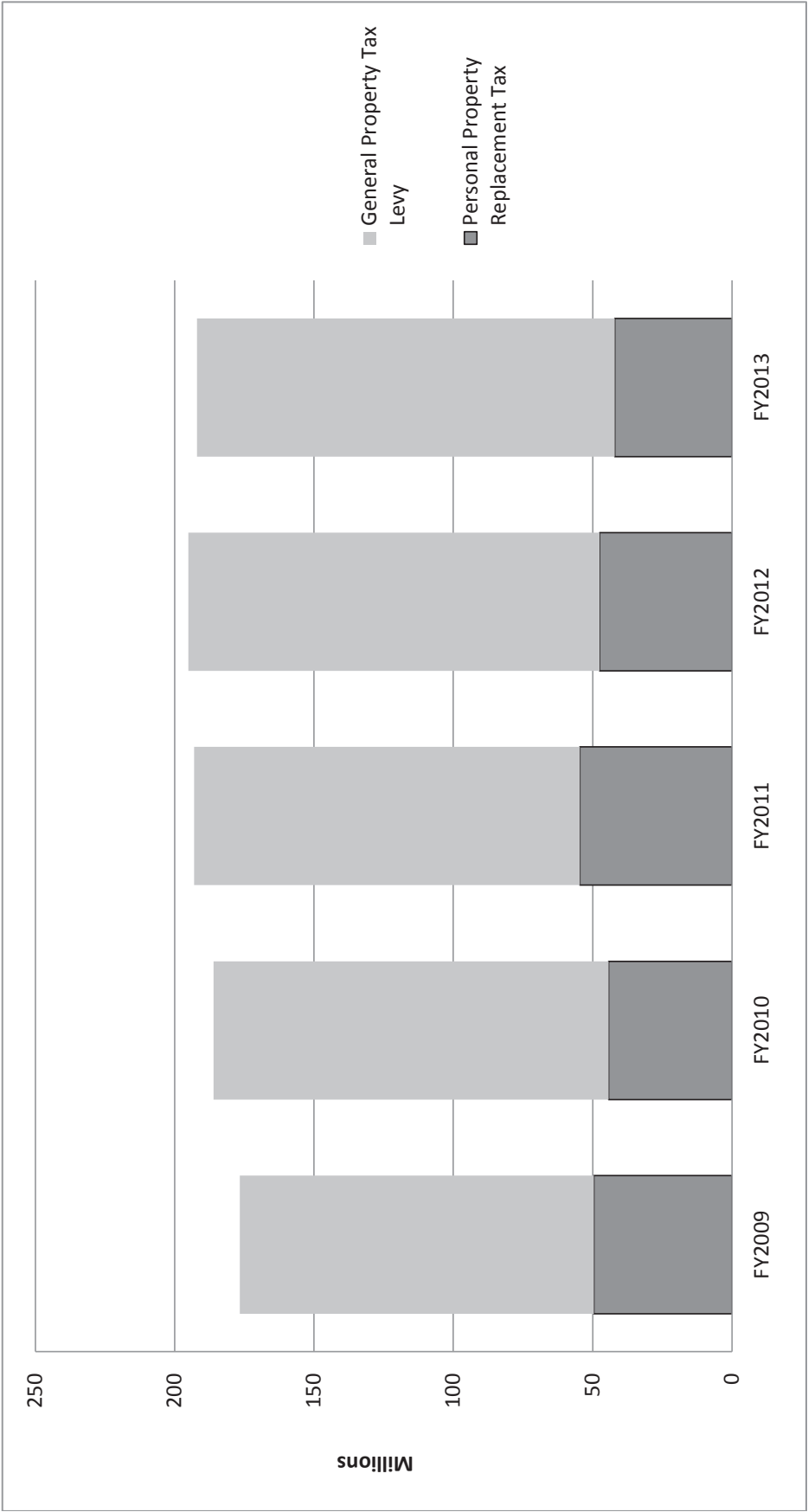
Equalized Assessed Valuation



Year	Chicago	Outside Chicago	Total Cook County
2011	\$ 75,122,913,910	\$ 76,946,137,806	\$ 152,069,051,716
2010	82,087,170,063	88,317,443,227	170,404,613,290
2009	84,586,807,689	93,483,786,583	178,070,594,272
2008	80,977,543,020	92,664,404,974	173,641,947,994
2007	73,645,316,037	85,621,597,612	159,266,913,649
2006	69,511,192,285	74,833,590,915	144,344,783,200
2005	59,304,530,189	74,067,183,541	133,371,713,730
2004	55,276,929,775	66,285,171,636	121,562,101,411
2003	53,168,632,414	59,332,812,042	112,501,444,456
2002	45,330,892,358	59,754,320,644	105,085,213,002
2001	41,981,912,323	52,927,743,804	94,909,656,127
2000	40,480,077,486	46,828,104,949	87,308,182,435
1999	35,354,802,059	47,305,121,590	82,659,923,649
1998	33,940,145,776	44,516,200,073	78,456,345,849
1997	33,349,557,227	42,134,556,668	75,484,113,895
1996	30,765,001,358	42,034,673,017	72,799,674,375
1995	30,381,480,347	40,035,226,980	70,416,707,327
1994	30,090,355,467	37,672,993,567	67,763,349,034
1993	28,661,954,119	38,166,137,285	66,828,091,404
1992	27,964,127,826	35,995,210,536	63,959,338,362
1991	27,397,830,030	32,580,177,151	59,978,007,181
1990	23,104,106,497	32,068,760,209	55,172,866,706

Source: Cook County Clerk, Tax Extension Division.

Employee Annuity & Benefit Fund



	FY2009	FY2010	FY2011	FY2012	FY2013
Personal Property Replacement Tax	\$ 49,585,992	\$ 44,235,589	\$ 54,569,161	\$ 47,545,314	\$ 42,035,103
General Property Tax Levy	\$ 127,100,000	\$ 141,841,605	\$ 138,497,492	\$ 147,556,135	\$ 150,002,487
Expiring TIF/Incentives & New Property				\$ 413,137	\$ 931,915
Total Employee Annuity & Benefit Fund	\$ 176,685,992	\$ 186,077,194	\$ 193,066,653	\$ 195,514,586	\$ 192,969,505

Cook County Health and Hospital System Subsidy Summary

	FY2008 Budget	FY2009 Budget	FY2010 Budget	FY2011 Budget	FY2012 Budget	FY2013 Budget
CCHHS General Fund Expenditures						
240 - Cermak Health Services of Cook County Total	31,044,100	35,705,117	41,278,455	41,238,218	40,113,162	40,864,509
241 - Health Services - JTDC Total	5,593,800	6,868,974	3,677,600	3,541,587	3,920,113	3,876,605
890 - Office of The Chief Health Administrator Total	182,354,900	127,197,793	140,648,324	147,622,343	168,676,467	154,886,527
891 - Provident Hospital of Cook County Total	77,390,600	93,324,098	97,052,895	67,054,238	51,492,542	49,495,466
893 - Ambulatory and Community Health Network of Cook County Total	44,047,400	48,889,961	51,793,734	51,768,786	47,067,401	51,815,924
894 - The Ruth M. Rothstein CORE Center Total	10,971,600	11,201,858	11,841,106	11,865,274	11,844,779	11,698,210
895 - Department of Public Health Total	15,953,500	15,963,403	17,438,553	17,678,034	17,164,364	16,107,119
896 - Section 1115 Medicaid Waiver Implementation	-	-	-	-	-	97,964,900
897 - John H. Stroger, Jr. Hospital of Cook County Total	380,268,100	427,661,957	436,765,313	421,968,840	429,771,321	425,984,604
898 - Oak Forest Hospital of Cook County Total	79,878,200	90,406,273	90,459,606	52,367,379	35,180,850	12,485,348
899 - Fixed Charges and Special Purpose Appropriations - Health Total	85,310,100	117,476,668	82,895,066	96,755,532	88,902,088	100,706,267
Total CCHHS General Fund Expenditures	912,812,300	974,696,102	973,850,652	911,860,231	894,133,047	965,885,479
CCHHS Revenue						
Patient Fees (Medicare, Medicaid, Other)	310,900,008	310,897,429	259,000,000	360,237,000	363,062,057	231,105,542
Medicaid DSH	138,602,564	158,250,000	320,000,000	271,299,000	140,000,000	150,800,000
CCHHS BIPA	-	-	-	-	131,300,000	131,250,000
Medicaid 1115 Waiver	-	-	-	-	-	196,964,900
Misc. Fees - CCHHS Revenue for Cafeteria, Parking fees, Med records, Rx and other charges	5,648,673	24,128,801	5,737,425	4,066,814	6,000,035	1,994,042
Total CCHHS Revenue	455,151,245	493,276,230	584,737,425	635,602,814	640,362,092	712,114,484
Total Operating Subsidy	457,661,055	481,419,872	389,113,227	276,257,417	253,770,955	253,770,995
Indirect Subsidy*						
Pension Payments	60,479,645	58,214,090	57,206,981	60,522,732	60,858,576	57,622,626
Debt Service Payments		54,549,376	37,080,953		88,596,157	78,781,689
Total Indirect Subsidy	60,479,645	112,763,466	94,287,934	60,522,732	149,454,733	136,404,315
Total County Subsidy	\$ 518,140,700	\$ 594,183,338	\$ 483,401,161	\$ 336,780,149	\$ 403,225,688	\$ 390,175,310

*Debt service and pension payments are estimates. Used to help approximate the total county subsidy.

Cook County, Illinois

Five Year Comparison of Estimated Revenue / Sources of Funds										Estimated Expenditures / Encumbrances / Uses of Funds	
Transportation Programs										Transportation Programs	
Fiscal Year 2009 - 2013										For Fiscal Year 2013	
	2009 Estimated Revenue	2010 Estimated Revenue	2011 Estimated Revenue	2012 Estimated Revenue	2013 Estimated Revenue	2013 / 2012 Variance Est. Revenue				2013 Estimated Expenditures / Encumbrances	
Highway (Funding Source Corporate Fund) - Department 500	\$ 16,645,329	\$ 15,048,718	\$ 8,923,848	\$ 7,530,304	\$ 6,641,855	\$ (888,449)				\$ 6,641,855	
Motor Fuel Tax Fund (Governmental Fund Type)											
State of Illinois Motor Fuel Tax Allotments	\$ 101,000,000	\$ 100,000,000	\$ 97,681,000	\$ 95,357,509	\$ 95,000,000	\$ (357,509)				2013 Estimated Expenditures / Encumbrances	
Illinois Jobs Now Capital Bill				16,739,339	16,739,339	\$ -				19,000,000	
Federal Reimbursements	3,500,000	9,000,000	5,000,000	5,400,000	4,500,000	\$ (900,000)				30,000,000	
Local Agency Reimbursements and Others	1,500,000	1,500,000	6,667,000	3,000,000	3,000,000	\$ -				49,000,000	
Total Motor Fuel Tax Revenue & Reimbursement	106,000,000	110,500,000	109,348,000	120,496,848	119,239,339	(1,257,509)					
Fund Balance (Deficit)	5,166,438	(19,992,791)	11,812,729	35,156,468	35,000,000	\$ (156,468)				2,000,000	
Total Motor Fuel Tax Revenue / Sources of Funds	111,166,438	90,507,209	121,160,729	155,653,316	154,239,339	(1,413,977)				10,000,000	
										12,000,000	
Transfer Out to Motor Fuel Tax First (1st)	(9,875,000)	(11,971,384)	(8,000,000)	(18,171,494)	(18,942,862)	\$ (771,368)					
	101,291,438	78,535,825	113,160,729	137,481,822	135,296,477	(2,185,345)				44,500,000	
Series 2012 Bond Proceeds				30,000,000	30,000,000	\$ -				30,000,000	
										4,729,845	
										79,229,845	
										25,000,000	
Total Net Motor Fuel Tax Revenue / Sources of Funds	\$ 101,291,438	\$ 78,535,825	\$ 113,160,729	\$ 167,481,822	\$ 165,296,477	\$ (2,185,345)				\$ 165,229,845.00	
Motor Fuel Tax First (1st) (Non - Major Governmental Fund)											
State of Illinois Motor Fuel Tax Allotments (Transfer In)	\$ 9,875,000	\$ 11,971,384	\$ 8,000,000	\$ 18,171,494	\$ 18,942,862	\$ 771,368				2013 Estimated Expenditures / Encumbrances	
Fund Balance	15,601,989	14,582,669	13,865,848	3,199,511	3,100,000	\$ (99,511)				\$ 19,000,000	
Total Motor Fuel Tax First (1st) Revenue / Sources of Funds	\$ 25,476,989	\$ 26,554,053	\$ 21,865,848	\$ 21,371,005	\$ 22,042,862	\$ 671,857				\$ 19,000,000	
Township Roads (Non - Major Governmental Fund)											
State of Illinois Tax Allotments	\$ 500,000	\$ 500,000	\$ 481,766	\$ 440,000	\$ 444,740	\$ 4,740				2013 Estimated Expenditures / Encumbrances	
Fund Balance	2,013,139	2,542,239	2,898,479	2,944,067	2,989,222	\$ 45,155				\$ 2,989,222	
Total Township Roads Revenue	\$ 2,513,139	\$ 3,042,239	\$ 3,380,245	\$ 3,384,067	\$ 3,433,962	\$ 49,895				\$ 2,989,222	
Estimated Transportation Program Revenue / Sources of Funds	\$ 145,926,895	\$ 123,180,835	\$ 147,330,670	\$ 199,767,198	\$ 197,415,156	\$ (2,352,042)				\$ 193,860,922	